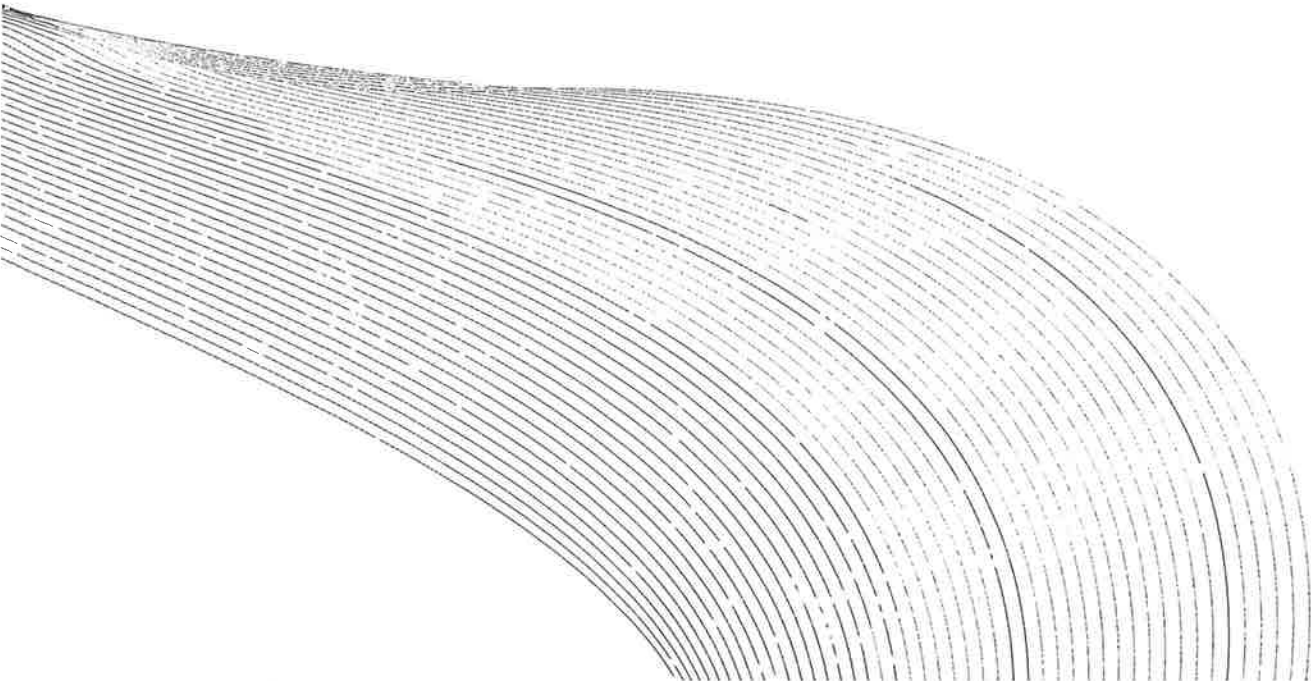
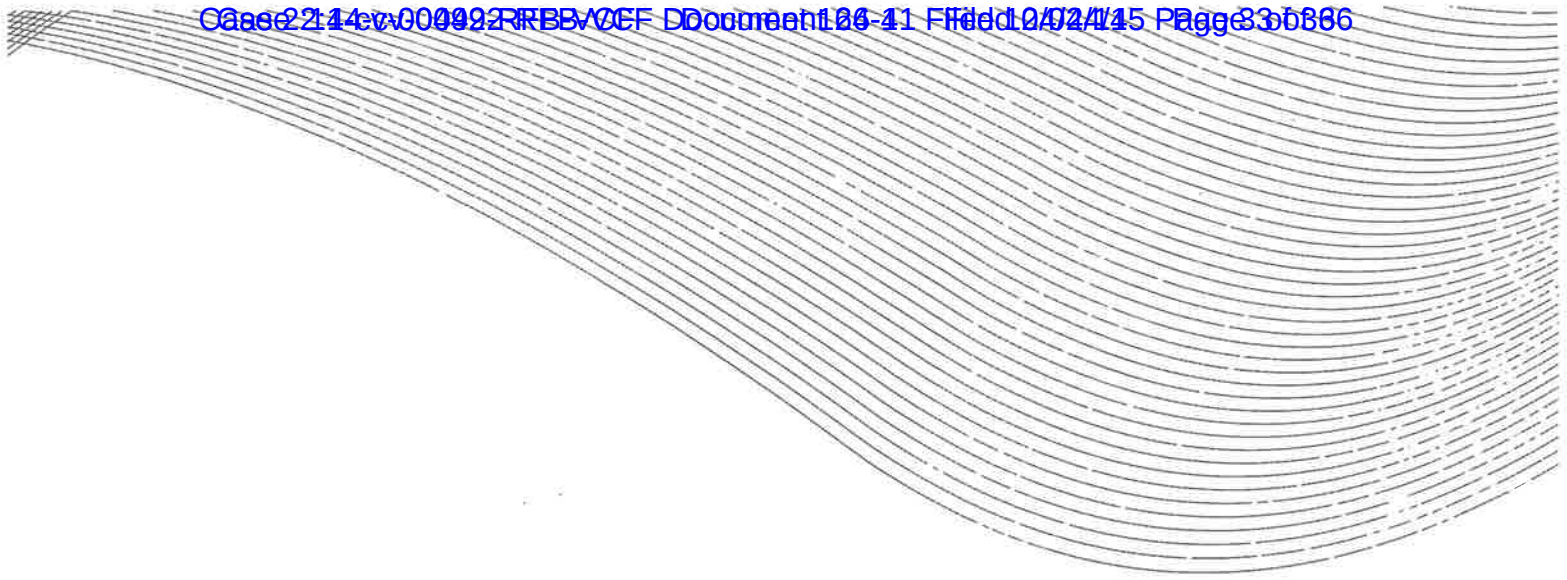


# EXHIBIT K



Plaintiff EXHIBIT 8  
WITNESS Patricia Amunegui  
DATE September 11, 2014  
Ellen A. Goldstein, CCR 829





## Mossack Fonseca Group

Established in 1977, the professionals at Mossack Fonseca specialize in Commercial Law, Trust Services, Wealth Management and Offshore Structures.

Mossack Fonseca & Co. is the first and only ISO 9001:2008 certified law firm in the Republic of Panama. Mossack Fonseca & Co. received the new global quality management system certification from SGS, a certification entity accredited by UKAS and ANAB, two of the leading and most rigorous independent auditing and certification agencies in the world. Most importantly, the ISO 9001:2008 quality system assures our clients that Mossack Fonseca & Co. is committed to continuous improvement and client satisfaction.

*“Thank you for placing your trust in us. At Mossack Fonseca, we know we must earn your business every day, and our aim is to work together to provide you with ever more expedient, confidential, accurate and continuous service in an environment of constant innovation.*

*We strive to increase your success, maximizing your opportunities while leveraging our global perspective to ensure we have a proactive approach to industry changes that could affect you.*

*It is not just our clients that are of utmost importance. We believe that it is our responsibility to ensure that our dedicated Mossfon family of over 600 staff worldwide has a bright future. We rely on their passion, talent and energy to provide you with an ultimate and distinguished service every time.”*

*Mr. Rubén Hernández - CEO*



## Our Global Presence

We understand the need to accommodate our clients, which is why we pride ourselves on our global presence. With offices in more than 30 countries, we can serve you more efficiently and effectively.

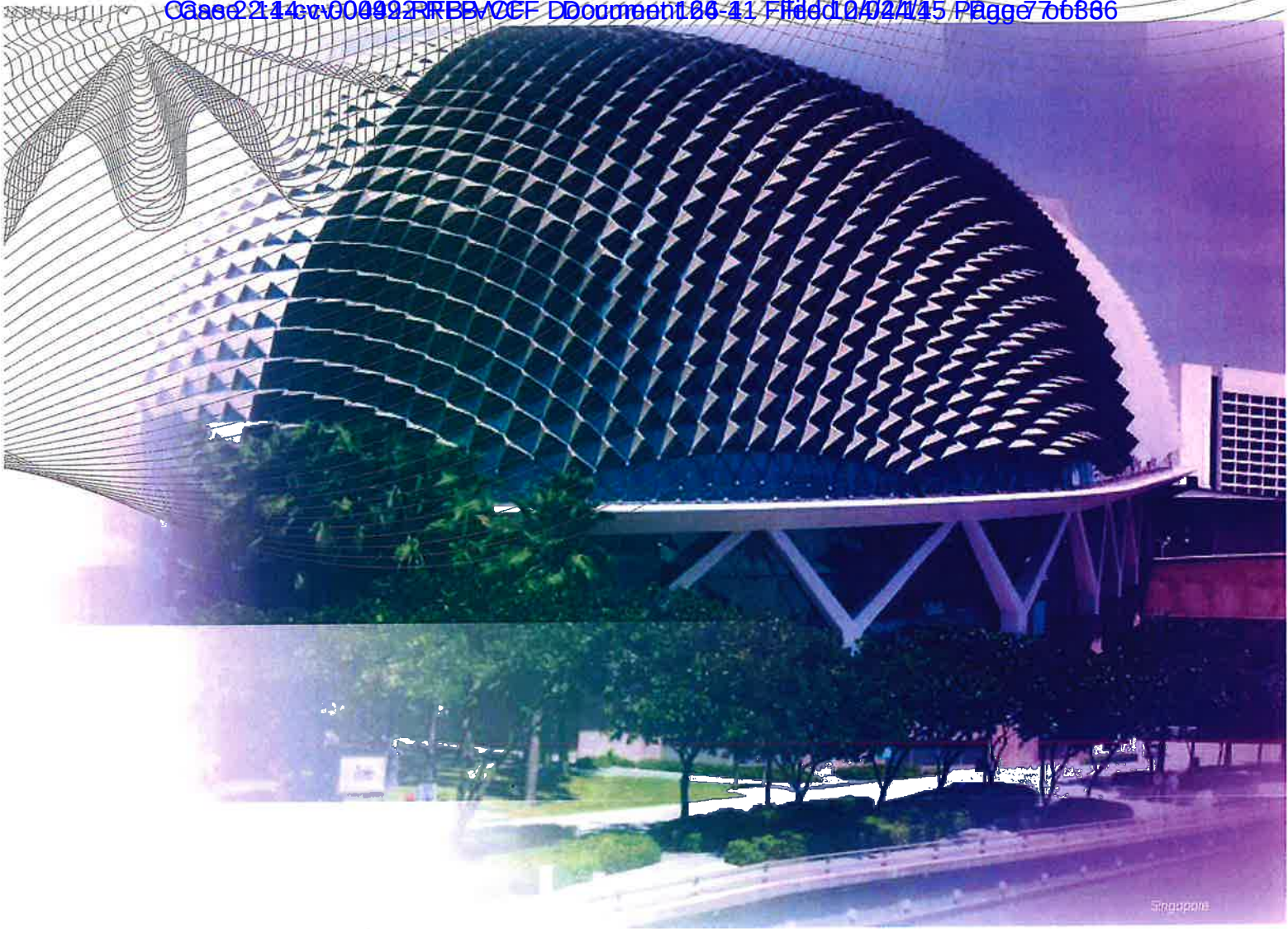
Bahamas  
Boquete (Panama)  
Brazil  
British Anguilla  
British Virgin Islands  
Canada  
Chile  
Colombia  
Cyprus  
Czech Republic  
Da Lian  
Ecuador  
El Salvador  
Florida

Geneva  
Gibraltar  
Guatemala  
Hangzhou  
Hong Kong  
Isle of Man  
Jersey  
Liechtenstein  
London  
Luxembourg  
Nanjing  
Ningbo  
Panama  
Peru

Qingdao  
Samoa  
Seychelles  
Shanghai  
Shenzhen  
Singapore  
Thailand  
United Arab Emirates  
Uruguay  
Venezuela  
Zug  
Zurich







## Mossfon Group Services

The Mossack Fonseca Group is a global leader of international trust and corporate services. Our research-oriented professionals specialize in trust services, investor advisory, offshore/onshore structures, commercial law and asset protection.

With industry experience since 1977, the Mossack Fonseca Group has more than 40 offices around the world in order to better serve our clients. Our attorneys specialize in matters relating to shipping, trademarks, immigration, contracts and commercial law in general.

The Mossack Fonseca technology platform is state-of-the-art and secure. Our web-based Client Information Portal application allows clients to reserve companies online, search their company documents and pay outstanding invoices. Case information is updated instantaneously. To ensure we can provide our clients with the most secure and up-to-date protection available, our Client Portal encryption certificates are the most powerful secure socket layer (SSL) encryption commercially available today.



## Mossfon Trust Corporation

Thru Mossfon Trust Corporation, we support other fiduciaries, banks, attorneys and accountants around the world in assisting their clients with the incorporation and administration of fully managed trusts, foundations and companies and the consulting and implementation of complex worldwide structures, captive insurance services, bank account opening assistance and escrow services.

## Legal Services

Mossack Fonseca Legal Services offers solutions for all of your legal needs, such as:

Vessels and Yachts  
Intellectual Property  
Corporate Law  
Financial Law  
Tax and Customs Law  
Immigration Law

Panama Investments  
Free Trade Zone  
Government Bidding Process  
Telecommunications Law  
Government Licenses & Insurance  
Aviation Law





## Mossfon Trust Corporation

We are a fully licensed trust company with experienced lawyers and accountants that can assist you in creating solutions that are solid, legal, convenient and advantageous. Mossfon Trust Corporation provides you with effective solutions to protect the privacy and enhance the wealth of your clients. We also specialize in spendthrift protection, wills and estate planning, successory structures, pension plans, tax optimization and much more.

Mossfon Trust Corporation operates under the supervision of the Panama Banking Superintendency and is governed by local and guided by international laws.

We provide solutions for:

- Privacy
- Wealth protection
- Spendthrift protection
- Wills and estate planning
- Successory structures
- Pension plans
- Tax optimization





Administrative Services:

- Preparation of accounts, financial records, annual returns and tax declarations
- Registered agent and physical office facilities
- Provision of directors, secretaries and other required officers
- Maintenance of statutory documentation and corporate records
- Compliance with local and international laws in the operating jurisdictions
- Continuous liaison with clients regarding reporting methods to suit individual needs

For more detailed information, please visit [www.mossfontrust.com](http://www.mossfontrust.com)



## Jurisdictions

We pride ourselves on providing accurate and expedient services to our clients. To obtain information about any of our key jurisdictions where we have local offices, please contact your nearest Mossack Fonseca advisor.

Hong Kong  
 British Virgin Islands  
 British Anguilla  
 Nevada USA  
 The Bahamas  
 Samoa  
 Seychelles  
 Republic of Panama  
 Cyprus







## Company Formations

International companies can engage in lawful business in any country and perform transactions in whatever currency they choose. They are usually exempt from taxation on any business activity or transaction that takes place outside of their jurisdiction.

Advantages of using Mossack Fonseca as your Registered Agent:

- Reduce costs and greatly increase response times
- We can incorporate and manage Private Foundations
- Mossack directors and officers may be appointed
- Offices are supported by secure, state-of-the-art technology
- Constant staff training and low turnover rate
- Strategic location of our offices in key world business capitals, Mossack Fonseca is able to continually meet and exceed clients' expectations



## Ship & Yacht Registration

We offer a wide variety of services for both private and commercial yachts including registration, purchase and sale contracts, operating permits, credit requests, crew licenses, ship mortgages and international structures in a variety of advantageous jurisdictions.

### Ship Registry follow-up System

Similar to the technology we offer for company documents, Mossack Fonseca also offers a dedicated Shipping Information System that logs the status and renewals of ship registries and navigation and radio licenses regarding ships the legal affairs of which are dealt with by us. Our lawyers know in real-time the status of your vessels and timeline of renewals and other services.

For more information please contact our Admiralty & Maritime Division.





## Panama

The success of Panama as an open registry is due mainly to the positive image of the territory as a politically and economically stable country and its other numerous advantages. We handle all formalities relating to navigation licenses, radio permits, communication licenses, charter party registration and any maritime certifications required for international navigation, both for ships, yachts and for crewmembers.

## British Virgin Islands

We render ship and yacht registration services in the British Virgin Islands. The main advantages are the attractive registration fees and annual fees. Ships registered in the BVI fly the Red Ensign Flag and are entitled to the support of the British Consular and High Commission and Royal Naval protection.





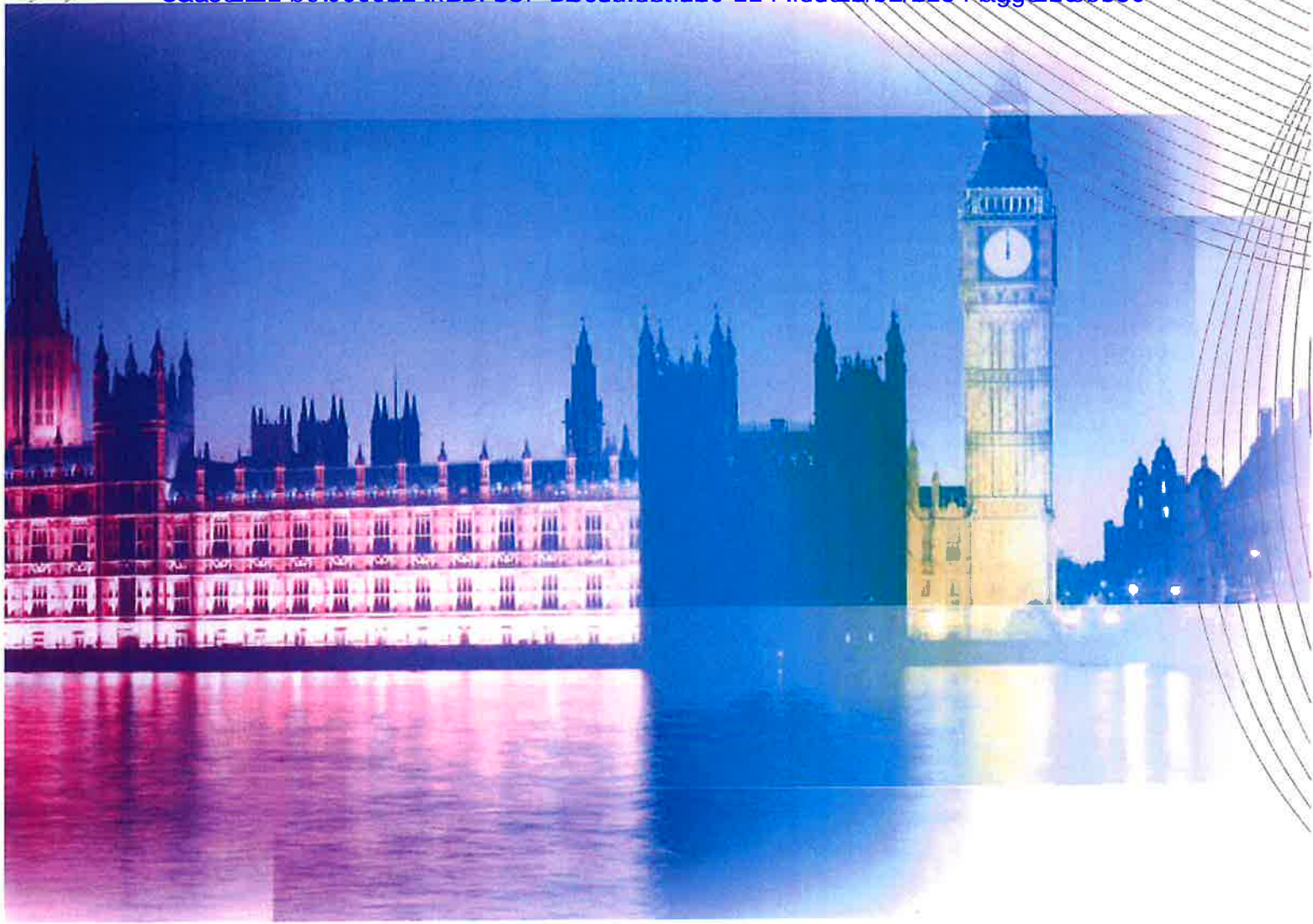
## Corporate Law

Our professionals can advise you on various commercial matters, including the drafting and execution of domestic or international commercial contracts such as purchase and sale, personal and real guarantees, financial leases, factoring, franchises, technology, transfers, exchanges, assignments, escrow agreements, negotiable instruments and securities.

## Financial Law

We provide advice relating to the full spectrum of legal financial processes, including syndicated lending, leveraged and acquisition finance, asset finance, derivative products, project finance, financial regulatory systems, insolvency, restructuring and structured finance.





## Tax Law

Allow our expert tax lawyers to advise you on the full spectrum of corporate, financing, investment and real estate transactions, as well as tax litigation, disputes and general compliance. In addition to our corporate tax expertise, we have specialists who advise on VAT and other indirect taxes and on private client tax issues.

## Aviation Law

We can guide you through all formalities relating to the registration of aircraft and for procuring air navigation and commercial transport service permits for both foreign and domestic airlines.





## Immigration Law

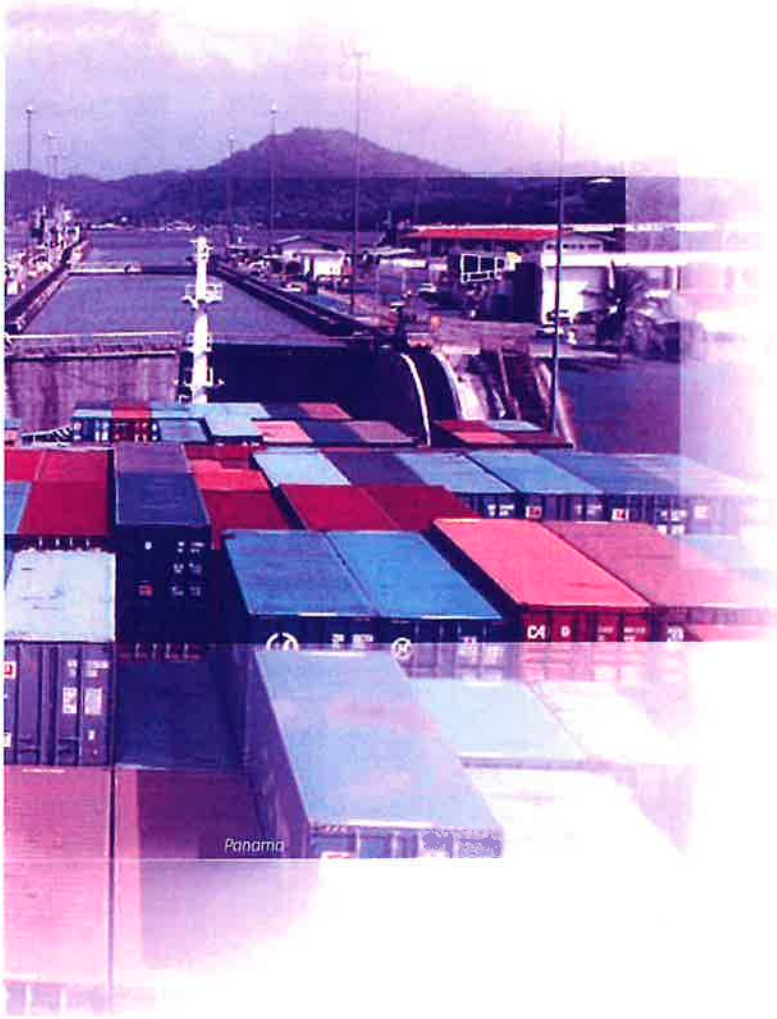
We advise clients on immigration matters in the Republic of Panama and handle all formalities obtaining visas for tourists, immigrants, workers, investors, foreigners married to Panamanian executives and others. Consultancy services are also offered in respect to extensions, exit and entry permits, residence and naturalization.

## Telecommunications Law

We assist clients in obtaining radio, television, telephone, trunk line, cell phones and other communication media permits and licenses from the Public Services Regulatory Entity of Panama. As well, we advise clients on any telecommunication matters in Panama.







## Foreign Investments

We provide unparalleled advice and unique opportunities to benefit from government incentives deriving from investing in the Republic of Panama, particularly in tourism, processing zones for export goods, oil transport, reforestation and mining, as well as special incentives for investing in areas bordering the Panama Canal.

## Free Trade Zones

Trust our extensive experience executing all formalities required to establish a business in Free Trade Zones worldwide. We can procure physical space, acquire import and export permits, handle customs matters, represent registrations as well as all other required procedures with official administrative authorities.



## Intellectual Property

Our specialists will be by your side to help you register all forms of intellectual property. Trust our expert advice and ample experience with trademarks, invention patents, and other types of intellectual property including utility models, industrial designs, models, trade names and industrial and trade secrets.

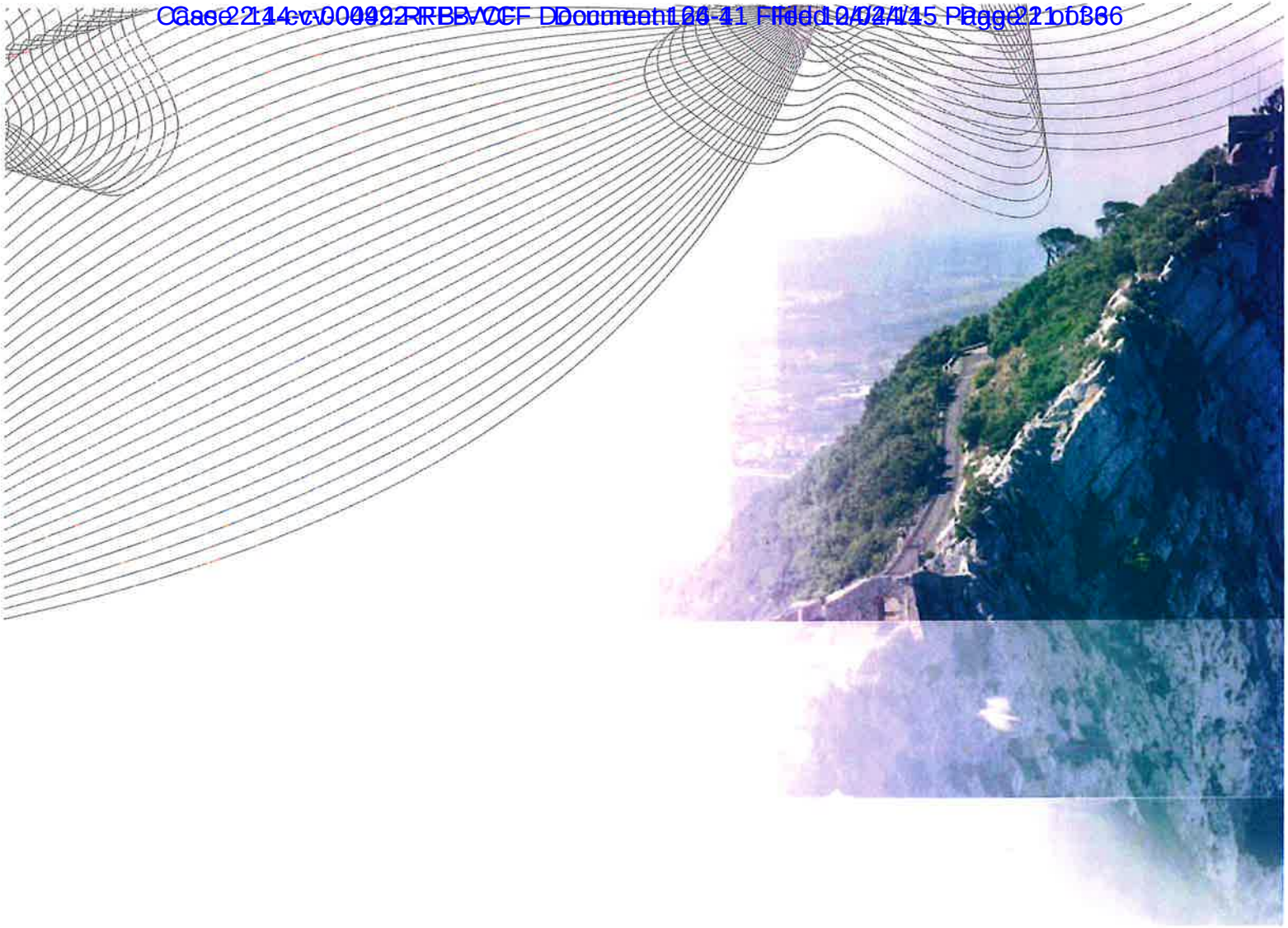






We advise clients on the assignment and transfer of rights and licenses. We can also initiate criminal proceedings for the proper use of trademarks, objections to, cancellation and annulment of industrial registration proceedings at competent courts in the Republic of Panama. As to copyright and related rights, we undertake all registration formalities at the Copyright Directorate General and advise clients on judicial proceedings.





## Government Bidding Process

We can advise clients on a myriad of business transactions with governments worldwide, for issues such as the concession and lease of state-owned land, rendering services to the State, sales and contracts to governments, the public and competitive bidders.





## Licenses

We can represent you before government authorities to obtain licenses, permits and recognition for banks, trusts, insurance, reinsurance and captive insurance companies, as well as mutual funds, mutual fund administrators and insurance brokerage firms.

## Insurance

We can assist clients with any type of insurance and reinsurance matter, including policies, brokerage, adjustments, reserves, civil and criminal liability relating to insurance, captive insurance judicial proceedings and all formalities.





## Exclusive Online Services

### Client Information Portal

The Mossfon Client Information Portal is a secure online account that enables you to access your corporate information anywhere and everywhere, with real time updates of your ongoing requests.

### Case Information Service

You can track the progress of your requests as each case develops. You can also communicate with our staff worldwide and view digital copies of documents as soon as we receive them at our offices. You can also choose to receive automatic email notifications whenever one of your cases is updated.

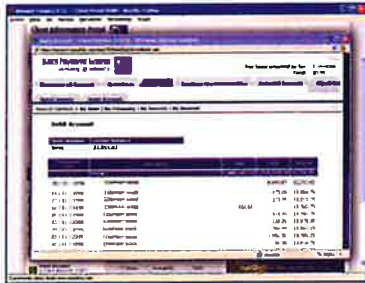


### Online Payment System

More than just a payment application, the Mossfon Client Information Portal offers a complete account management system where you can keep track of all of your invoices – pending or paid – and you can generate your statement of account with up-to-the-minute information. You can pay your outstanding invoices either online or by credit card or, you can take advantage of our debit account application, or you can use a batch payment option that facilitates payment through bank transfers and cheques.







### Electronic Delivery Service

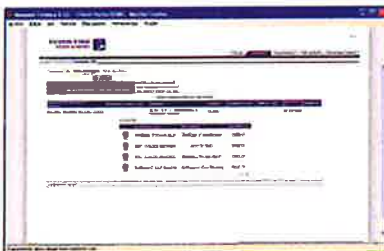
You can subscribe to receive your annual invoices and account statements via email or fax as soon as they are issued.

### Online Company Documents

This unique service acts as a virtual filing cabinet that provides 24/7 online availability of your corporate documents.

### Company Formation

For each of your companies there is an online file with the details of its establishment, the board of directors, every case every assigned to the file and its invoicing history. Similar files are also available for foundations.



### Shelf Company Reservation

With the Mossfon Client Information Portal, you can view an updated list of the shelf companies available at your nearest Mossfon office and you can reserve companies directly online.

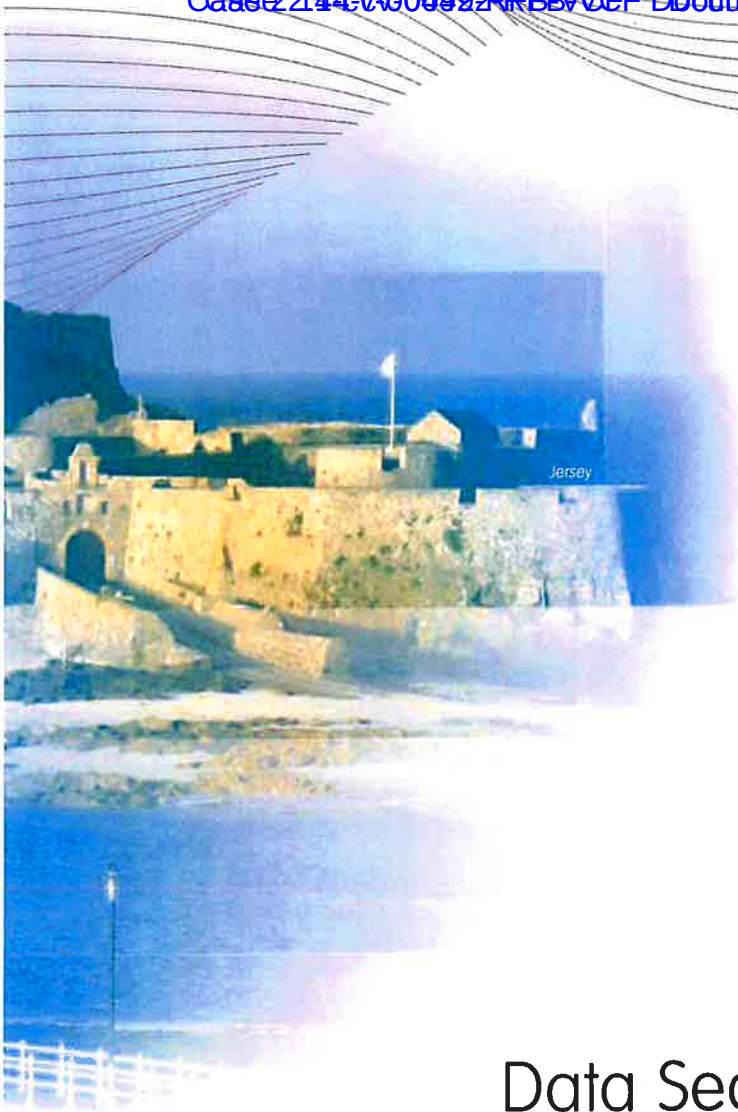




MOSSACK FONSECA

Online Services





## Data Security & Confidentiality

Your information has never been safer on Mossack Fonseca's secure Client Portal.

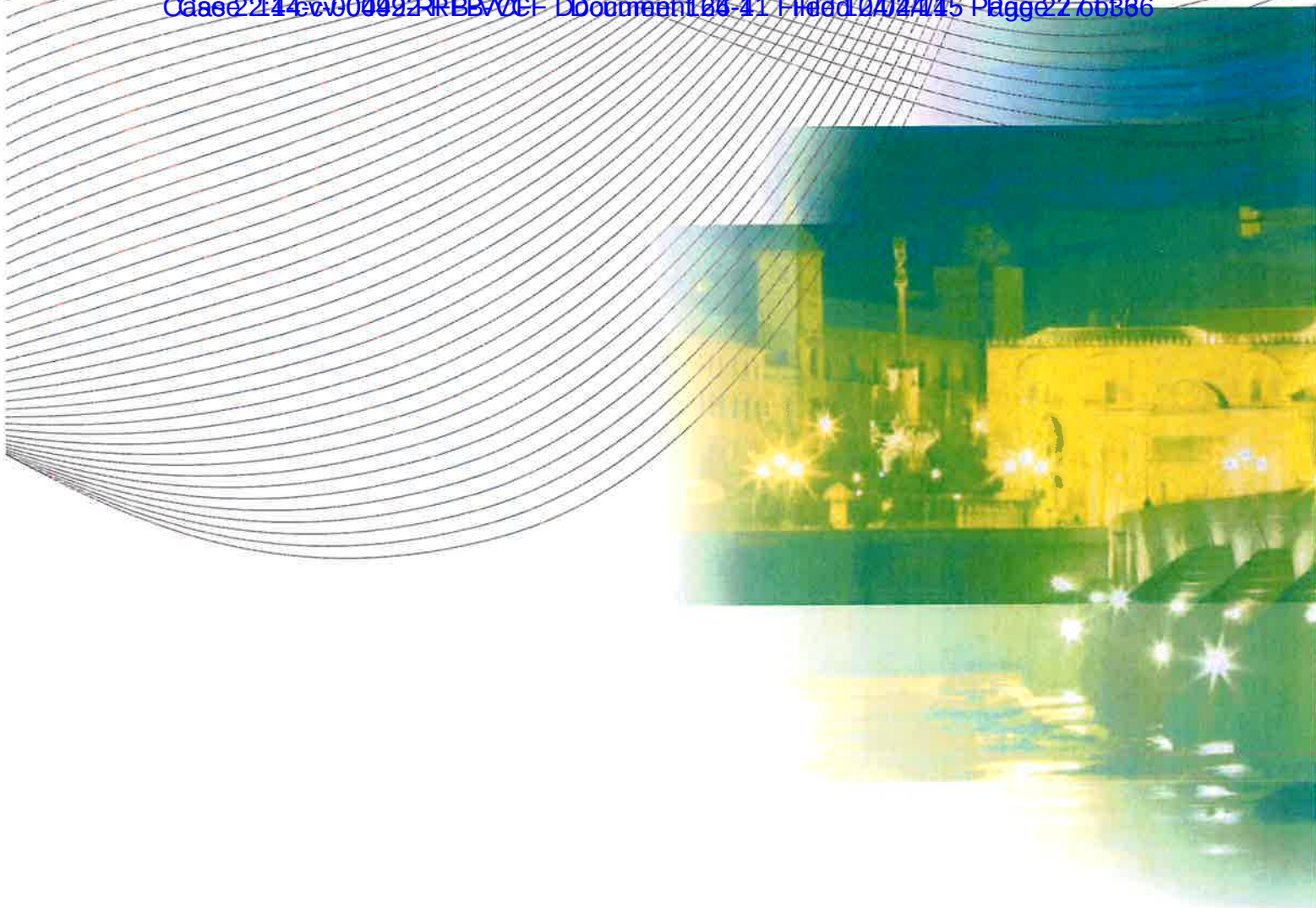
To ensure we can provide our clients with the most secure and up-to-date protection available, we house all of our servers in-house. Our Client Portal encryption certificates are the most powerful secure socket layer (SSL) encryption commercially available today.

VeriSign is one of the most recognizable Internet security providers, and offers the strongest encryption available with the most rigorous authentication standards.



Mossack Fonseca has always provided our clients with the most secure technology available and we join the 95% percent of Fortune 500 companies as well as the world's 40 largest banks who rely on this technology to keep our client information protected.





## KYC and AML Guidelines

Mossack Fonseca & Co. maintains standards, procedures and internal controls to know our clients and their activities, to avoid capital laundering risks and to guarantee that operations are not carried out with individuals or institution whose identities cannot be confirmed or whose activities are incompatible with those supported by Mossack Fonseca & Co.





## Advantages of working with us

- Experience since 1977 illustrates our history of stability and continuity
- 24-hour service from our Panama Headquarters
- We believe in "First Time Right"
- A history of innovation and the fastest industry response time
- A powerful global network of our own offices at your service
- Panama's first and only ISO 9001 certified law firm
- Discerning Due Diligence requirements
- State-of-the-art real time "Case Information System"
- Secure technology platform with VeriSign® encryption and Central Bank standards
- Continuous staff training and low turnover rate
- Proactive search for solutions in changing business environments



## Mossfon Business Center

Mossack Fonseca is able to offer sophisticated serviced office suites and first class virtual office solutions that place you and your companies in the heart of one of the most traditional jurisdictions – Panama.

We offer real office space offshore and instant workstations fully wired with state-of-the-art technology. Our services include a communications center staffed with a team of receptionists and our business support center is home to our clerical staff, administrative assistants and IT department.

Common areas include an elegant reception area, a fully equipped boardroom, conference rooms and offices.







Imagine having a business everywhere and yet nowhere – a totally threat-proof solution. Growth is only limited by the scope of your ideas – not by operational costs and staff limitations. Information is always available and secure, whenever and wherever you want it.

Our virtual offices provide you with a complete communications portal that allows you to keep in touch with your business anywhere in the world. We offer a multilingual electronic call center, private email and mail forwarding services by fax, email, regular mail or international courier.

## Social Responsibility

Social responsibility is an opportunity to foster change where it is most needed. Each year we contribute to various organizations that share our values and goals. Through our Corporate Social Responsibility program, we actively volunteer and contribute to the positive development of society.

**Mossack Fonseca & Co.** is committed to community involvement and as a result, our experts have assisted many organizations with their legal needs, including the following:

- The World Bank
- Rotary Club
- Lion's Club
- Panama Children's Hospital
- Calicanto Foundation
- Explora Art & Science Foundation
- The British Aid Society
- Citizens Alliance for Justice
- Club Activo 20-30
- Casa Esperanza
- Aeroclub of Panama
- Fundación del Club Canino

### Social Aid Committee

The aim of the Social Aid Committee is to develop social and welfare activities to ensure more citizens have access to training, health services, recreation, culture and sport. The Social Aid Committee also raises funds for social and community projects targeting areas and people most in need.

### Mossack Green Committee

Mossack Fonseca has created a committee composed of employees volunteering to encourage the use of environmentally friendly practices within and outside the firm, and to help preserve the planet and reduce consumption of materials depleting our supply of natural resources.

**MOSSACK**  
GREEN • COMMITTEE

**MOSSACK**  
Charity Committee











## Our Partners



### **Jurgen Mossack**

Born in Fuerth, Bayern, Germany on March 20, 1948, he studied law at Santa Maria La Antigua University in Panama City where he was awarded a B.A. in Law in 1973. He worked as an attorney in London from 1975 to 1977 and thereafter started what has today become Mossack Fonseca & Co.

He is a member of the International Bar Association, the Society of Trust and Estate Practitioners (STEP), the Panama Bar Association and the International Maritime Association. He has been an active member of the Panamanian Rotary Club for 17 years.



### **Ramon Fonseca Mora**

Born in Panama on July 14th, 1952, he studied law at the University of Panama and the London School of Economics. His professional experience includes the United Nations Conference for Trade and Development in Geneva as legal advisor from 1977 to 1982.

He is a writer and has twice been granted Panama's Miro National Literary Award. Other endeavors include: Founding director of Mi Banco (micro-credit bank) since 1997; director - Children's Hospital 1995/2005; Advising Minister to the President of the Republic of Panama (Sept. 2009 - May 2011).



### **Christoph Zollinger**

Born in St. Gallen, Switzerland on April 3rd, 1969, he studied law at the University of Zurich where he graduated from the School of Law in 1995 (Lic. Iur., LL.M. 1995). He joined Mossack Fonseca in 1997 and became partner of the Mossfon Group in 2004. As Head of Operations he has been directly involved in the modernization of our internal processes and in the creation of our new technology and communications platform.

He is a member of the Society of Trust and Estate Practitioners (STEP) – Panama Chapter. He also serves as the Ambassador for Special Missions to the Ministry of Foreign Affairs of the Republic of Panama.

